G. R. S. IX-5]

Previous references.

G.F. 22-15 Ns 3, 6 & 7, B. Feb 16.
do — Ns 10 & 12, B. Sept. 15.
do — Ns 8 & 11, B. Feb 16.
do Ns 9, B. March 16.

Later references.

do — do — 10 & 14, B. March 16
do — do — Ns 17, B. June 16.
do — do — Ns 15 & 16, B. April 16.

1915-16

(G.F.)

File No. 22-15

Serial Nos. 18, 19, 22, 24, 25, 28, 29, 30, 32, 33 & 34

GENERAL AND REVENUE SECRETARIAT.

P-44/E

Serial Nos. 18-19, 22, 24, 25, 28-30, 32, 33 & 34

Part B for January 1918

SUBJECT.

Audit Objections

S.G. 34.

To
The Comptroller
& Dy Comptr., Mysore Dist-
No. Fd 3658-9 dated 15-1-1918.

Sanctions the five items referred to in the Comptroller's letter to be written off the accounts.

W D 88—GPB—50,000—24-7-16

Fr. Paul Research Asst
5-2-1918.

G. R. S. 11] 1915-16.

GENERAL AND REVENUE SECRETARIAT.

(G7)

NOTES.

File No. 22-

FILE HEADING.

Audit Objections

From

The Dy Comr Mysore Dt-

No. 692 Dated 2-6-1916, Received

Diary No. 3252	Enclos.	Spare Copies.	Serial No. 18.

BRIEF ABSTRACT OF LETTER.

Solicits sanction to write off the accounts the Sum of Rs 500/- drawn by the Amildar of Seringapatam Hobli on voucher No. 547 in April 1892 for sinking wells and which has been placed under objection, as the necessary references are not available.

NOTES AND ORDERS.

The object is nearly 24 years old and apparently no references are available to furnish the detailed bill which the Comptroller wants.

2 If approved, the Comptroller may be

NOTES—First Sheet.

GPB—20,000—8-8-14

G. R. S. 12]

General and Revenue Secretariat.

12 File No. 22 of 1915.

Serial No.

unofficially consulted ~~for a note~~ for a note as to whether under the circumstances represented by the Dy Com.r Mysore - it may not be ordered to be written off the amount

H 19/6/16.

This is not the first time a reference of this kind is coming from this Taluk. The Dy Com.r is invariably silent as regards the action taken so far to comply with the requirements of the Audit office. He may be asked to Specify when the audit office sent its objection first and what action was taken on it and to ~~make a~~ thoroughly submit a comprehensive list and report regarding such items ~~exist~~ He has been sending up such references one by one and it is desirable that he shall be brought to the notice of Govt all such items. Draft accordingly

ks 20/6.

Tidy & submit to Govt Draft Sub.d for approval

H 20/6/16

Tidy

1256

3-7-16

5 Tidy draft Sub.d (Reserved)

H 24/6/16.

ks 26/6

6 2nd Member

7 Draft approved by 2nd member

8. Issue

NOTE—Contn. sheet.

3252 1245

G. R. S. 12]

General and Revenue Secretariat. | GJ File No. 22 of 1915-16.

Serial No.

To The Dy Comr Mysore Dt-

No 71155 dy 7-7-16 Observe that this is not the first time that a reference of the kind to write off the amount (Rs500) is received from the Mysore Dt and that no information is furnished as regards the action taken in the matter during so many years past etc... for sinking wells.

From the Dy Comr Mysore Dt

No SC No 76-16-17 dy 23 July 1916 = Submits a copy of his communication No SC-76-16-17 dy 23 July 1916 addressed to the Comptroller, and states that a final report will be submitted on receipt of reply from the Comptroller.

8th May the further report promised by the Deputy Commissioner Mysore, be awaited.?

Sub
29/7/16

9 Put up GF 23-14-3 referred to in DC's letter to Comptr

5/8/16

10 Submit the file calling for information in F.O No 71 dated 6 March 1916.

9/8/16

11 Seen. The further report from Dy Comr may be awaited and timely reminders sent.

10/8/16

12 Draft reminder submitted

25/10/16

13 Typed draft

9/11

14 Typed Draft submitted.

11/11

NOTE—Contn. sheet.

11/11/16 Off

MPB—50,000—17-12-15

2457/1158

G. R. S. 12]

General and Revenue Secretariat. | 97 File No. 22 of 1915-16

Serial No. 24

To The Deputy Commissioner Mysore

No 2511 Dt 17.11.16

With ref to above letter requesting the submission of final reports in respect of the unadjusted advance of Rs 500 outstanding in the Seringapatam Taluk referred to therein it may be expedited

Copy of the above to Comptroller for information

From the Dy Commr, Mysore Dist

no: Ref 5 on S.C. 76 of 16-17

States that certain further information called for from the Amildar has not yet been received, that a remr has been issued to him for the immediate submission of the information & that on receipt thereof the final report will be subd.

Subd Hon. Mr 29/11/16

15 Remainder in 15 days

hc 29/11

16 Resubd as directed

Hon. Mr 18/12/16

17 Be sending reminders regularly

hc 18/12

From the Dy Commr Mysore Dt no: S.C. 76 of 1916-17 Dt 17-1-1917 Explains that it is ascertained that the Amildar drew Rs 500/- on 23rd April 1892 on receipt and advanced Rs 160/- to various

NOTE—Contn. sheet.

1158 1693

G. R. S. 12]

General and Revenue Secretariat. | 97 File No. 22 of 1915.

Serial No.

persons and that Rs 340/- was credited under Revenue Deposits" and state that a comprehensive list of all old objections to be written off the accounts would be submitted later.

18 From the Dy Comr's report it would clearly be seen that the very means by which the items of Rs 500/ could be traced are not available, having been destroyed under departmental rules for preservation of records.

19 If approved, the Compliller may be unofficially requested to take the old items in respect of which he would recommend the write off under circumstances represented by the Dy Comr Mysore Dt in the paper under disposal. 20 Please also state when he expects to send the Comprehensive list. It is desirable that the above points in the despatch are also

[illegible] 27.1.17

Draft Sub[d] for orders

[illegible] 29/1/17.

Issued

30/1/17

NOTE—Contn. sheet.

GPB—70,000—17-12-15

1693/1916

6

G. R. S. 12]

General and Revenue Secretariat.

G. F. File No. 22 of 1916

Serial No.	
28.	To The Dy Commissioner, Mysore Dist No 4338 of dt. 6.2.16 Dt. re. to abve Serl. Enquiries when he expects to be able to send the Comprehensive list of all objections as have to be written off the accounts.
29.	From the Deputy Commissioner, Mysore Dt. No S.C.76. dt 15/21. 2. 1917. States that orders have been issued to the Amildars of Talukas, in which items to be written off the accounts are pending adjustment, to submit certain details and the items that on receipt of their reports the list called for would be sent.
	30 The Dy Comr, Mysore, hopes to be able to send it by the 15th March 1917. 24 May this be awaited. Subo for orders with reference to para 20. 25 enquire 26/2 27.2
	26 Subo The Dy. Comr, in his letter dt 15.2.17 has stated that he hopes to send the list called for by the 15th of March 1917. As it has not yet been received, a reminder may be sent if approved Subo with a draft. 3.4.17 Issued 5/4

NOTE—Contn. sheet.

GPB—70,000—17-12-15

G. R. S. 12]

General and Revenue Secretariat.

Cp File No. 22 of 1915.

Serial No.

30 From the Dy Comr. Mysore District

No 76 Dy 27. 3. 17.

Submits a comprehensive list of objection with reasons for the same to be written off the accounts.

The collections placed in another file re objectionable items, which is before the Asst Secy.

A

The Comptroller has now wide powers for writing off the accounts items placed under objection. He may be asked to scrutinise the list and see if any items fall within his discretion or any items specially requiring Govt sanction.

Subd for orders.

TSR 10/4 29. Shd not this report be sent thro the Comptr in accn with the rules of 1914.

If so ask the Comptr to take action as noted A. above.

18

11. 8. 1917.

30 Subd with draft. It does not appear it should have passed through the comptrollers

TSR 1918 MM

31 Please redraft as indicated

18

12/8

32 Subd with a clean draft

TSR MM.

33 Issued

18

6/18

NOTE—Contn. sheet.

GPB —70,000—17-12-15

R. S. III-2]

1865

General and Revenue Secretariat. | 97 File No. 22 of 1915.

Serial No.	
31	To The Comptroller H 9069 dy 22. 8. 17 forwards the Dy Comis list and requests that necessary action to be taken in respect of items falling within his powers under Fp 4295-323 97. 13-16-2 dy 2.2.17 and to furnish his opinion as regards the others.
32	From the Comptroller 7A 2(A) 4772 dy 6. 12. 17 States that of the 4 items, 3 exceed Rs 50 and that these may be written off the accounts.
34	Subd with draft TA 17/12/17 35 Put up a clean draft as Suggested — 18 24.12.17.
36	Subd. with clean draft 37 For approval TA 5/1/18. (Hy. member) 18 8.1.18
	9.1.18
38	Issued 9.1.18

+ Secret Section-I
2461 8/1/18.

NOTE—Contn. sheet.

M.N

DIARY No. 3252

19-5-16

SECTION A2

FILE No. 22-15

SERIAL No. 18

No. 692 Office of the Deputy Commissioner, Mysore District.

Dated, Mysore, ~~2nd~~ June 1916.

From

A.Subramanya Iyer, Esquire., B.A.,

Deputy Commissioner,

Mysore District.

To

Diwan Bahadur Rajamantra Pravina J.S.Chakravarti, Esquire., M.A.,F.R.A.S., &c

Secretary to the Government of His

Highness the Maharaja of Mysore,

FINANCIAL DEPARTMENT BANGALORE

Sir,

I have the honor to state that a sum of Rs 500/- drawn by the Amildar of Seringapatam Taluk on voucher No 547 in April 1892 for sinking wells has been placed under objection by the Comproller for want of detailed bill.

The Amildar on being asked to submit the necessary detailed bill, reports that the "C" accounts relating to the years 1892-to 1895 were destroyed in the year 1913 according to record rules - and that no references are available. Further no details are available even in this Office.

As the records relating to the period have been destroyed and no details are available in either of the Offices, I request that you will be so good as to obtain the sanction of Government to the amount being written off the account.

I have the honor to be,
Sir,
Your most obedient Servant

for DEPUTY COMMISSIONER
MYSORE DIST.

SVS

No: and date of voucher or date of receipt.	Nature of receipt or payment.	Advances recoverable.	Nature of error of objection.
April 1892 547	Deputy Commissioner's Advance Memo No. 72 of 5th April 1892 for sinking wells.	Rs 500/-	Detailed bill required

47 Sus 3

R. S. 26]

SUBJECT Re Audit objections pending assessment

Tedy draft

Diary No. of letter replied to 3252

Section G.7
File No. 22
Serial No. 19

General and Revenue Secretariat
(G.7)
, the 191 .

No. M 155 & 7 July 16

Date of issue 7—7—16

To The Dy Comr
Mysore Dr.

Signed by W Shamanna

Sir.

With reference to your letter No 692 & 2nd June 1916 Soliciting sanction to write off the accounts the Sum of rupees 500/- drawn by the Amildar of Seringapatam Tk on voucher No 547 in April 1892 for sinking wells and placed under objection by the Comptroller for want of detailed bills I am directed to observe that this is not the first time that a

over.

Will 5 7 16.

4

reference of the kind is received from your Dt and that no information is furnished as regards the the action taken in the matter during ~~the last~~ so many years ~~past~~ ~~It may kindly be noted~~ when ~~the~~ the Audit Office first demanded the detailed bills and why the requisition was not complied with so far. ~~may be kindly stated.~~

I am to add that it would be convenient if a comprehensive list of all such old objections is prepared and submitted to Govt for orders once for all.

I have etc.

M 4/7

for Secretary

M 4/7 2016

List of enclosures.

Copied by

Examined by

GPB—20.000—14-2-14

GPB—50,000—17-9-15

11/20/7 19

From

THE DEPUTY COMMISSIONER
MYSORE DISTRICT

To

THE FINANCIAL SECRETARY TO GOVERNMENT
B A N G A L O R E

Dated 23rd July 1916

Despatched

Received

General No. S. C. No. 76 of 16-17 (Rev)
No.

Enclosure No. One

Intimating that the Comptroller to Government has been addressed in the matter and that the final report would be submitted on receipt of reply from him"

DIARY NO 245
19/8/19 (1)
SECTION G.7
FILE NO. 2245
22

6

S.C. No. 76-16-17 (Rev) Office of the Deputy Commissioner, Mysore Distt

Dated, Mysore, 23rd July 1916

From

K.Matthan, Esquire., B.A.,
Deputy Commissioner,
Mysore District.

To

Dewan Bahadur Rajamantra Pravina
J.S.Chakravarti, Esquire., M.A., F.R.A.S., &c.,
Financial Secretary to the Government of
His Highness the Maharaja of Mysore,
BANGALORE.

Sir,

With reference to your letter No.Fl.155/G.F.22-15-19 dated the 7th July 1916 calling for further information in respect of a sum of Rs.500/- drawn by the Amildar of the Seringapatam Taluk on V.No.547 in April 1892 for sinking wells and recommended to be written off the accounts, I have the honor to submit herewith a copy of docket No S.C.76-16-17 dated the 23rd July 1916 addressed to the Comptroller Mysore Government, in the matter and to state that a final report will be submitted on receipt of reply from the comptroller.

I have the honor to be,
Sir,
Your most obedient Servant,

Deputy Commissioner,
Mysore District.

svs

GPB—50,000—17-9-15

19

7

From

THE DEPUTY COMMISSIONER
MYSORE DISTRICT.

To

THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA
OF MYSORE.BANGALORE.

Dated 23rd July 1916

Despatched

Received

General No. S.C. No 76 of 16-17 (Rev)
No.

Enclosure No.

Has the honor to state that the sum of Rs 500/- drawn by the Amildar of the Seringapatam Taluk on V.No. 547 in April 1892 for sinking wells has been placed under objection in the Books of his Office for want of detailed bills. The Amildar who was asked to submit the detailed bill in respect of the sum of Rs 500/- referred to above, having reported that the account relating to the years 1892 to 1895 were destroyed according to Record Rules, the Financial Secretary to Government has addressed in this Officer letter No 692 dated the 2nd June 1916 soliciting sanction to write off the accounts the sum of Rs 500 in question.

2. In reply, the Financial Secretary in his letter No Fl.155/G.F.22-15-19 dated the 7th July 1916 has called for information as to when the audit office first demanded the detailed bills and why the requisition was not complied with so far.

3. From the available references it appears that on account of disagreement in the accounts, between the amounts drawn on advance memos and those shown by him in the objection books, a reference was made to him in this Office docket No 377 dated the 21st July 1910 requesting to be furnished with certain information in respect of the sum of Rs 500 drawn on advance memo No 72 dated the 5th April 1892 and bearing V.No. 547 of April 1892 as also of another sum of Rs 619-5-4.

4. In para 1 of his docket No 1244/249 Loans dated the 18th August 1910 received in reply to this Office communication dated the 21st July 1910, it is stated that the sums of Rs 500/- and Rs 619 - 5 - 4 did not relate to any of the items referred to by this Office and outstanding under " Objection Book Advances" but to advances drawn during the famine of 1891-92.

5. Government have in their order No.Fl.4360-2/G.F.23-14-3 dated the 6th March 1916 sanctioned the writing off the accounts of the two sums referred to above. But it is not clear either from the Government order or from the correspondence that transpired in this connection whether the sum of Rs 500 ordered to be written off is identical with the one drawn on advance memo No.72 dated the 5th April 1892 and bearing V.No. 547 . As however it is seen from his docket dated 18th August 1910 the amount in question relates to advances drawn during the famine of 1891-92 and as the entire balance of advances made for Relief works in the said connection has been ordered to be written off the accounts, the item now placed by him under objection is apparently not pending adjustment. The undersigned therefore requests that he will be so good as to intimate if the said item has been removed from the list of objections.

6. The favour of a very early reply is requested.

SD: K.MATTHAN

"COPY"

21.7.16

FOR DEPUTY COMMISSIONER
MYSORE DISTT:

DEPUTY COMMISSIONER
MYSORE DISTRICT.

G. R. S. 26]

Diary No. of letter replied to 245

General and Revenue Secretariat
( )
, the 191 .

Date of issue 17-11-16

Signed by W Chamier

Cy Regl 9.7 File No. 22-15
Serial No. 24

No. H. 2571
Dated 17th Nov 16

To

The Dy. Com^r
My Sore District

Sir,

I am directed to invite reference to your letter I. C. No. 76-16 dated 23 July, 1916, and to request that the submission of the final report in respect of the unadjusted advance (Rs. 500/-) outstanding in the Seringapatam Taluk referred to therein may be expedited.

over.

SUBJECT.

Ref to P.C. 76 of 16-17

No. 1 Office of the Deputy Commissioner, Mysore Distt.

Dated, Mysore, 24th November 1916.
25

From

K. Matthan, Esquire., B.A.,

Deputy Commissioner,

Mysore District.

To

Rajamanthrapravina Diwan Bahadur.

J.S. Chakravarti, Esq; M.A. F.R.A.S., &c.,

Secretary to the Government of His Highness

the Maharaja of Mysore, Financial Department,

Bangalore.

Sir,

With reference to your letter No. F.L.2511/G.F. 22-15-24 dated 17th November 1916 regarding the final report in respect of the unadjusted advance of Rs.500/- outstanding in the Seringapatam Taluk, I have the honor to state that certain further information called for from the Amildar has not yet been received. A reminder has been issued to him for the immediate submission of the information and on receipt thereof the final report will be submitted.

I have the honor to be,

Sir,

Your most obedient servant.

K. Chennaiya

Deputy Commissioner,

Mysore District.

GPB—50,000—17-9-15

19

From

The Deputy Commissioner,

Mysore District.

To

The Financial Secretary to the

Government of Mysore, Bangalore.

Dated 24th November 1916.

Despatched

Received

General No.

No.

Enclosure No.

Regarding the final report in respect of the unadjusted advance of Rs.500/- outstanding in the Seringapatam Taluk.

1158

1916-17

SECTION C. 7.

22-15

2.5

4.6 - S.C. 76 of 16-17

No. Fin.

Office of the Deputy Commissioner

Mysore District.

Dated, Mysore, 17th January 1917

From

K.Matthan, Esquire., B.A.,

Deputy Commissioner,

Mysore District.

To

Diwan Bahadur Rajamantra Pravina

J.S.Chakravarti, Esquire., M.A., F.R.AS.,

Secretary to the Government of His

Highness the Maharaja of Mysore,

Financial Department, Bangalore.

Sir,

With reference to your letter No.Fl. 155 G.F. 22-15-19 dated the 7th July 1916 calling for further information in respect of a sum of Rs 500 drawn by the Amildar of the Seringapatam Taluk on V.No. 547 in April 1892 for sinking wells, I have the honor to state that the Comptroller to Government who was requested in this Office docket No 76 of 1916-1917 dated the 23rd July 1916 to furnish certain information regarding the item in question, having intimated that the advance referred to above is the amount drawn by the Amildar of the Seringapatam Taluk on Deputy Commissioner's advance -- Memo No 72 dated 5th April 1892 for sinking wells &c and that the same was quite a different item from that ordered to be written off the accounts in Government Order No Fl. 4360-2 G.F.23-14-3 dated the 6th March 1916, the - advance memo books filed in this Office were again looked into. It was seen thereform that the last advance memo issuedin March 1892 bore No 88 and the first issued on 29th April 1892 bore No 1. It is thus clear that no advance memo bearing No 72 was issued from this Office in favour of the Amildar on - 5th April 1892.

The "C" accounts of the Seringapatam Taluk relating to the period from 1892 to 1895 have all been destroyed according to record rules. From the

GPB—12,000 -

D 1693

191

From THE DEPUTY COMMISSIONER

MYSORE DISTT

To THE FINANCIAL SECRETARY TO GOVT:

BANGALORE

Dated 17th January 1917

Despatched

Received

General No.

No.

Enclosure No.

Information regarding the sum of Rs 500 drawn by the Amildar of Seringapatam Taluk .

the details contained in the "C" accounts submitted by the Amildar and filed in the District Treasury records it was ascertained that the Amildar drew Rs 500 on 23rd April 1892 on a receipt bearing No 72 issued by the Sub Division Officer, French Rocks on 22nd April 1892, that out of Rs 500 drawn by the Amildar Rs 160 was advanced to the persons noted in the margin, and that the balance of Rs 340 was credited under "Revenue Deposits".

Paid to Shekdar of Balagola.	75/-
Paid to Temporary Maistry	25/-
Paid to Shekdar of Settihalli	60/-
Total	160/-

The Amildar was thereupon asked to report whether the sum of Rs 160 advanced to Shekdars and other persons was since recovered and whether the sum of Rs 340 was subsequently drawn by the Amildar or was allowed to lapse under deposits.

In reply the Amildar in his No 295 dated the 27th December 1916 reports that the deposit register were also destroyed under record rules and that no references are available.

As regards the comprehensive list of all old objections called for in the letter under reply, I have to state that orders have been issued to the Amildars for adjusting the items placed under objection in the Books of the Comptroller's Office. On receipt of their replies a comprehensive list of such of the items as are to be written off the accounts will be submitted.

I have the honor to be

Sir,

Your most obedient Servant,

M. Sesha Iyer

For Deputy Commissioner
Mysore District.

14

GEN. & REV. SECRETARIAT. TYPING SEC. 30 JAN 1917

G. R. S. 29]

R7 File No. 22-15
Serial No. 28.

Diary No. of letter replied to 1693

No. H 4338
26 February 17

General and Revenue Secretariat
(R7)
, *the* 191 .

To
The D.C. Cauv.
Mysore Dt.

Date of issue 6-2-17

Signed by W. Green

Sir,

In continuation of my letter No. S.C. 76 of 16-1-17 & 17.1.17 on the subject of the unadjusted sum of Rs 500/- drawn by the Amildar of Seringapatam in 1892, I am directed to enquire when you expect to be able to send the comprehensive list of all the objections as have to be

over.

SUBJECT.

written off the accounts, referred to in the last para of the letter under acknowledgement.

Yours etc.

JS
30/6/17
For Secretary

JL
29/6/17

List of enclosures

Copied by

Examined by

GPB—20,000—10-10- 4

C 7 22—15
Ser. 29

No. 1

Office of the Deputy Commissioner, Mysore District.

Dated, Mysore, 15th February 1917.

From

K.Matthan, Esquire., B.A.,
Deputy Commissioner,
Mysore District.

To

Rajamantra Pravina Diwan Bahadur
J.S.Chakravarti, Esquire., M.A., F.R.A.S.,
Secretary to the Government of His
Highness the Maharaja of Mysore,
FINANCIAL DEPARTMENT BANGALORE.

Sir,

With reference to your letter No Fl. 4338 G.F.22-15-28 dated the 6th February 1917 enquiring when the comprehensive list of all old objections which have to be written off the accounts, would be submitted &c, I have the honor to state that orders have been issued to the Amildars of the Taluks in which such items are pending adjustment to submit certain details in that behalf. On receipt of their reports, the items which have to be written off will be determined and the list called for sent, It is hoped to send it by the 15th March 1917.

I have the honor to be,
Sir,
Your most obedient Servant,

for Deputy Commissioner
Mysore District.

svs

GPB—30,000—17-9-15

19

From

To

Dated

Despatched

Received

General No.

No.

Enclosure No.

SR 9

17

G. R. S. 26]

97 File No. 22–15

Serial No. 31

Diary No. of letter replied to 2356

No. Jdl 906

General and Revenue Secretariat

( )

, *the* 191 .

Date of issue 22-8-1917

Signed by 24 M B. Srinivasa Rayappa

To

The Comptroller

Sir,

In forwarding herewith a copy of lett
No Ref Rc I.C. 76 dt 11/27-3-17 from the Dy Comr
Mysore District and the list (in original)
the writing off of
regarding certain old items of Expenditu
placed under objection I am directed t
request you to kindly take necessary
action in respect of items falling within
your powers as per G.O. No 4275-328/Fd 13-16-1
dt 2.2.17 and furnish your opinion in rega
to the other items

I have &

P.T.O.

For Fl Secretary

SUBJECT.

C. 1/2/16

Ref 8 on S.C. 76
L-1

Office of the Deputy Commissioner,
Mysore District,
Mysore, dated the 11th March 1917.

27

From

K. Matthan, Esquire, B.A.,
Deputy Commissioner,
Mysore District.

To

Rajamantrapravina Diwan Bahadur
J. S. Chakravarti, Esquire, M.A., F.R.A.S.,
Financial Secretary to the Government
of H.H. The Maharaja of Mysore.

Sir,

In continuation of this office letter No. Ref. 7 on S.C. 76 of 16-17 dated the 15th February 1917, I have the honour to submit herewith a comprehensive list of old objections to be written off the accounts and to state that the reasons for recommending that the items may be written off are explained in the remarks column of the statement. As regards the last two items however, references are still being traced and a separate communication in respect of them will be submitted early.

I have the honour to be,
Sir,
Your most obedient servant,

M Matthan

For Deputy Commissioner,
Mysore District.

D 2357

GPB—50,000—30-7-15

19

From

The Deputy Commissioner,

Mysore District.

To

The Financial Secretary to Govt.,

Bangalore.

Dated 11th March 1917.

Despatched

Received

General No.

No.

Enclosure No.

CF 22-15
Ser. 32 D 1365

18

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore.
In reply to this Comm. please refer to
No. T.A.D.(A) 872 9/one.

A. & REV. OP.
10 DEC 1917

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 6th December 1917.

83

FROM

M. N. KRISHNA RAO, ESQ., B.A.,
Comptroller to the Government of His Highness the Maharaja of Mysore.

To Rajamantrapravina Diwan Bahadur
J.S. Chakravarti, ESQ., M.A., F.R.A.S., &c
Secretary to the Government of Mysore,
Financial *Department.*

SIR,

I have the honour to state that in the statement of outstandings referred to in the Mysore Deputy Commissioner's letter No.SC.76 dated 11/27th March 1917 received with your letter No.Fl.906-G.F.22-15-31 dated 24th August 17 there are 5 items of amounts exceeding R.50. I note below the amounts, their age and the reasons, as noted in the objection books of this office, why they are outstanding:-

Amount	When drawn.	Period during which outstanding.	Nature of objection as noted in the objection books of this office.
R. 100 0 0	Dec. 1890	27 years.	"To be adjusted by bills"
" 907 4 0	Mar. 1891	Over 26 years	"Detailed bills required"
" 500 0 0	Apl. 1892	Over 25 years	"Detailed bill required"
"@ 126 11 8	Mar. 1892	Over 25 years	"Detailed bill required"
" 72 5 7	Apl. 1895	Over 22 years	"To be recovered from parties"

@ This item as shown in the Deputy Commissioner's statement is R.300. In a subsequent communication addressed by him to this office, he states that of this a sum of R.173-4-4 was recovered and credited to District Funds in June and August 1893, and needful action will be

Taken

WD.0322—GPB—3,000—14-12-16

C. O. 42–Rec.—17]

....Department

191 .

FROM

M. N. KRISHNA RAO, ESQ., B.A.,

Offg. Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

.....Esq.,

Secretary to the Govt. of Mysore,

Dept.

Dated

Despatched

Received

No.....

Subject matter.

taken after tracing out this credit in accounts.

2. From the nature of objections, it would appear that the first four amounts were drawn for expenditure on Government account. As, however, bills and receipts were not submitted, accounting for the expenditure, the items were brought under objection. It was wrong to have brought under advances, items of outlay on Government account. The proper procedure was to have allocated the charges to the final heads and held the amounts under awaiting clearance pending submission of accounts. Accounts have not yet been submitted and it is not possible to say how the amounts were disposed of. The whole of the amounts might have been spent or might not have been spent. If any portion of the amounts was not spent and if accounts had been rendered in time, it would have been possible to enforce recovery of amounts not spent. But accounts were not rendered in time and now it is hopeless to expect that bills and receipts could be submitted accounting for the disposal of the amounts. The Deputy Commissioner states that no records bearing on these transactions are available for reference and that it is impossible to ascertain how the amounts were disposed of. There is no use allowing these items to remain under objection any longer. There is no alternative left but ~~xk~~ to adjust them under appropriate final heads as expenditure without accounts. That the items were allowed to be outstanding for the long periods noted against them is the fault of both this office and of the officers who drew the amounts but failed to submit accounts in time. Nothing however is possible now except to adjust them as expenditure, and I request this course may be authorised.

3. The item of R.907-4-0 is noted as the amount drawn for a well work sanctioned from Local Funds General. This Fund has ceased to exist and this item has also to be charged to Government.

4. The 5th item, mentioned in para 1 supra, is noted as recoverable from parties but the particular persons from whom it is recoverable are not mentioned. From the description of the charge noted in the objection book "for clearing weeds

in the Virajamadi and Devaraj channels"- this amount appears to have been advanced pending recovery from defaulting ryots whose duty it was to remove weeds in channel beds. The transactions is very old and in the absence of records relating to this advance, the parties from whom recoveries should be made are not ascertainable. This item has also therefore to be written off as irrecoverable. The statement received with your letter is returned herewith.

I have the honor to be,

Sir,

Your most obedient servant,

Comptroller.

6.12.17

List of the old objections to be written off the accounts.

No.	No. and date of voucher or date of receipt.	Nature of receipt or payment.	Advances recoverable	Nature of error or objections.	Remarks.
	September 1889 616.	Amount advanced to the Amildar of Mysore Taluk for repairing Kukkanahalli Tank.	3 8 0	To be adjusted by bills.	The Amildar of the Mysore taluk in his no. 162 of 16th October 1912 reported that no amount as stated in the objection statement appeared to have been drawn for repairing Kukkanahalli Tank, but a sum of Rs. 3-8-0 was drawn on 20-9-1889 and paid to Venkataramana Peon, for purchasing straw to prevent the heavy rush of water in the head sluice of Benni Hanadanhalli Tank and that as the peon was dead necessary bills could not be submitted. The Comptroller was thereupon requested in docket No. 78 of 2-7-14 that if the item in question corresponded with that placed under objection, the report of the Amildar might be accepted and the item removed from the list of objections. No intimation has been received from the

2

2	December 1890. 476	Amount drawn by the Deputy Commissioner for sinking wells in the Mysore Taluk.	100	0	0	✓	To be adjusted by bills.
3	March 1891 352	Amount drawn by the Deputy Commissioner for well-works Sanctioned from Local Fund general	907	4	0	✓	Detailed bill required.

the comptroller. Under the circumstances represented by the Amildar, the item has been recommended for being written off.

From the objection Statement received from the Comptroller's office, it is seen that these Sums were drawn for sinking wells during 1890 and 1891 and appear to relate to advances drawn during the famine of 1891–92. The entire balance of the advance made for relief works in connection with the famine of 1891-92 has been ordered by government to be written off the accounts – Vide G.O. No. Fl. 4360-2/G.F.-23-14-3 dated 6-3-16. These items are probably to be treated as adjusted. The comptroller in this office No. R. Dis. 37 of 16-17 of 28/31-7-1916, to furnish information as to whether the said items are to be considered as adjusted, and his reply is awaited. ——— References connected with these old ~~items~~ advances are not forthcoming in this office to ascertain how the advances in question maybe adjusted. Should the comptroller

4	April 1892	Deputy Commissioner's advance as per advance memo No. 72 of April 1892 for sinking wells.	500	-	-	Detailed bill required.	
5	October 1892 452.	Amildar of Krishnaraja-pet for urgent tank repairs.	50	-	-	To be re-covered from parties.	

intimate that the items in question are different from those ordered to be written off by Government in their Proceedings No. Fd. 436-2/G.F. 23-14-3 dated the 6th March 1916, the same have now to be ordered to be written off the accounts.

A reference has already been submitted to Government with this office letter No. 692 dated the 2nd June 1916 requesting sanction to write off the accounts this Sum of Rs. 500/- drawn by the Amildar of Seringapatam in April 1892.

The Amildar of Krishnarajapet Taluk reported in his No. 179 dated 24-10-1914 that from the references of his office it was observed that on 26-10-1892 a Sum of Rs. 150/- was drawn by the Amildar as per advance memo issued from the Sub Division Office

6	April 1914 438 438	Amildar of Mysore Taluk clearing for Beekanahalli Tank.	25	0	0	detailed bill required.

Office, French Rocks, that the item of Rs. 50/ placed under objection could not be traced. He further reported that Rs. 150/- were drawn in connection with the repairs executed to Bayakachahalli and Hunsekatte tanks, that no further information as to the persons from whom the amount was recovered was available &c, and that if no information could be furnished on the said point from this office, the item may be recommended for being written off the accounts. No references relating to these old advances are available in this office. The item has therefore to be ordered to be written off. The Amildar has requested (vide enclosure to this office No. 488 of 28th January 1916 to the Comptroller) that Government be moved to sanction the writing off of this amount.

The Amildar of the Mysore Taluk in his No. 159 of the 7/14th October 1912 has reported that there is no village by name Ronnavanchalli

7.	August 1894 266	Balance of advance for clearing up weeds in the Virajanadi channel.	19	0	3	To be recovered from parties.
8	April 1895 632.	Balance of advance drawn by the Deputy Commissioner for clearing weeds in the Virajanadi and Devaraj channels.	72	5	7	— Do —
9	December 1900 ~~1903~~ 631	Amount advanced to officials of the Chamarajanagar Taluk office, for erecting sheds.	7	2	11	To be recovered in cash.
10	December 1902 1283	Plague shed advance to the officials of Chamarajanagar Taluk.	6	0	11	— Do —

in the Mysore Taluk and that no amount for clearing the tank of the village appears to have been drawn as noted in the objection Statement. Hence this item has been recommended for being written off (in this office docket No. 78 of 30-6-14 to the Comptroller).

The Amildar of the Seringapatam Taluk reports in his No. 373 dated the 9th February 1917, that no references relating to these old advances are available in the Taluk office. Details are not available in the District office also. Hence these two items are recommended for being written off.

The Amildar of the Chamarajanagar Taluk having reported that from the references of this office no advances relating to the years 1900 and 1902 remain unadjusted, and that if the names of the persons from whom the amounts in question were due were intimated, the same would be recovered from them

the

11	March 1909 1082.	Advance paid to the Amildar Mandya Taluk on account of expenses connected with remittances.	18	0	0	To be adjusted.
12 1	March ~~1891~~ 1892 618.	Deputy Commissioner's advance for Sanitary works.	300	0	0	✓ Detailed Bill required.

The Comptroller was requested in this Office docket No. 2715 of 8-9-14 to furnish the information in September 1914. This has not yet been complied with. If the Comptroller's Office cannot furnish the information in question, the items have to be written off the accounts.

Some information has been called for from the Amildar of the Mandya Taluk and the same is awaited.

References are being looked into.

M. Seshadri
For Deputy Commissioner,
Mysore District.

Extra copy

Proceedings of the Government of His Highness the Maharaja of Mysore.

Order No. H 3302-51 / F 22-15-33

Dated Bangalore, the 5 January 1918.

According to Government Order Nos.24,251-84/R.3538 dated 19th June 1895, and 5156-90/Fl.428 dated 5th December 1896, referred to in articles 417 and 417 (a) of the Treasury Manual, an advance is to be adjusted within the period specially allowed for it by Government or within the month succeeding the one in which it is drawn, and if an officer finds such period insufficient he should obtain specific orders of Government extending the period. It has also been emphasised in Government Order No.981-1026/G.F.408-06-13 dated 1st September 1911, that prompt attention should be paid to the objection statements of the Audit Office as required by articles 15 and 16 of the Civil Account Code, Volume I. Government regret to notice that in spite of these clear instructions, considerable delay has been found to occur in many instances in the adjustment of advances and of items placed under objection by the Comptroller. In some cases records were in the mean time destroyed under departmental rules and Government had no option but to order the items being written off the accounts. With a view to prevent such delay, Government desire to draw the attention of all officers to the rules referred to above and direct that they be strictly followed in future.

2. It is the duty of every officer to see to the prompt adjustment of advances and items under objection outstanding against him in the books of the Audit Department. If owing to delay in dealing with the matter any amounts become --

unadjustable they will be recovered pro-rate from all the officers during whose time they remained under objection - no recoveries being however made from the officers who can show that all that was possible was done by them for their adjustment.

3. Every officer who is responsible for the adjustment of advances and who is transferred to another office before fully accounting for the amounts outstanding against him should leave for the information and - - guidance of his successor, a memorandum clearly explaining the state of accounts of each item of advance and noting the action necessary to be taken for adjusting the outstanding amounts within the time allowed by the sanctioning authority. If he does not do so his responsibility will not cease and his successor may not be held responsible in respect of the items not brought to the latter's notice in the calculation referred to in para 2 above.

Statement of unadjusted advances to accompany Report of Transfer of Charge referred to in para 104 of the Mysore Treasury Manual.

Authority for and purpose of advance.	Month and date of advance	Amount of the original advance.	Amount adjusted to date.	Balance remaining to be adjusted.	Remarks.

4. A statement of unadjusted advances in the form prescribed in the margin should be prepared whenever the charge of an office is transferred and attached to the copies of the charge report sent to the Comptroller and the head of the Department.

5. The Comptroller will bring to the notice of Government cases in which adjustments are unduly delayed. He should also point out to the officers concerned all omissions in the statements of outstanding advances submitted with charge reports as soon as they are received.

for Financial Secretary to Government.

To

The Heads of Departments.

Deputy Commissioners of Districts.

V/4/11
B.K.M.3

G.F. 22-15
81:34

Proceedings of the Government of H.H. the Maharaja of Mysore.

---:---

Read :-

Correspondence ending with letter No.Ref.8 S.C.76 dated 27th March -- 1917 from the Deputy Commissioner, Mysore District, submitting for sanction for being written off the -- accounts, a list of 12 old items -- which had been placed under objection in his district relating to the -- periods from September 1889 to March 1909 and still outstanding adjustment.

2. Government letter No.Fl.906/ G.F.22-15-31 dated 22nd August 1917 forwarding to the Comptroller the Deputy Commissioner's list for verification and for taking action for -- writing off such of the items as fall within his powers and furnishing -- Government with his opinion regarding the others.

3. Letter No. T.A.D.(A) 872 dated 6th December 1917 from the Comptroller ~~to Government~~ stating that of the 12 items entered in the list -- furnished by the Deputy Commissioner, only the marginally noted 5 items exceed Rs.50 and requiring sanction of Government to be written off, explaining that the delay in their adjustment for such a length of time was due to laxity on the part of ~~the~~ both the audit office and the officers

who drew the amounts from the treasuries and were responsible for adjustment and requesting in the circumstances represented that all these 5 items may be written off the accounts.

Order No. R 3658-9

Dated Bangalore 15 January/18

In the circumstances explained by the Comptroller, the five items ~~xxfx~~ referred to above are sanctioned by -- Government to be written off the -- accounts.

2. Orders have been separately passed in Government Order No.Fl.3302.51/G.F. 22-15-33 dated 5th January 1918 impressing on all officers ~~their~~ responsibility for the prompt adjustment of advances to be accounted for by them, and it is -- hoped that instances of the kind under advertance will not recur.

3. In the list of old objections -- outstanding adjustment for the periods prior to 1909-10 furnished by the -- Comptroller with his letter No.3097/ T.A.D.II 174 dated 16/30th August 1917, there are 38 old items amounting to -- Rs.5235 and the Deputy Commissioner's recommendation for ~~being~~ written off -- relates to only 12 of these items, The ~~Deputy Commissioner~~ is requested to take necessary early action in communication with the Comptroller to adjust the -- remaining items of objection and send up

a report to Government at an early date.

8.1.18

For Financial Secretary to Govt.

To

The Comptroller, Mysore Government.

Commissioner, Mysore Dt.

Dy Comrs List No.	Amount Rs – as – Ps	When drawn	For what purpose	Peri
2	100 – 0 – 0	December 1890	For Sinking wells in the Mysore Dg	
3	907 – 4 – 0	March 1891	For well works sanctioned from dead Fund Genral	Ove
4	500 – 0 – 0	April 1892	For Sinking wells.	
12	126 – 11 – 8	March 1892	For Sanitary works	
5	72 – 5 – 7	April 1895	For Cleaning wells in the Koranas and Devaraj channels	

d during which outstanding	Nature of the objection	Reasons in brief for writing off
27 years	To be adjusted by bills	These were advances ~~made~~ drawn in connection
26 years	Details bills required	with relief works during famine of 189[illegible]-2. Bills and vouchers are not forth coming owing to lapse of time. Outlay on Govt account had ~~on~~ wrongly been brought on under advances
25 years	— do —	— do —
		— ~~do~~ —
25 ..	— do —	— do —
22 ..	To be recovered from parties.	The transaction is very old. The references to show from whom the money is to be recovered are not forthcoming.

(Please compare Accts report para 2 & 4.
(Papers under disposal)